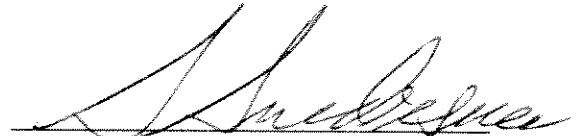


**CERTIFICATE OF SERVICE**

I, Scott Smedresman, hereby certify that on this 28th day of February, 2011, I caused true and correct copies of the foregoing **MEMORANDUM OF LAW IN OPPOSITION TO PLAINTIFF'S MOTION FOR SANCTIONS AND CONTEMPT, DECLARATION OF DAVID LEW and DECLARATION OF JURA C. ZIBAS IN SUPPORT OF DEFENDANTS' OPPOSITION TO PLAINTIFF'S MOTION FOR SANCTIONS AND CONTEMPT** to be served by ECF and overnight mail upon the addressee listed below:

Mark S. Kaufman, Esq.  
Kaufman & Kahn  
747 Third Avenue, 32nd Floor  
New York, NY 10017  
Email: kaufman@kaufmankahn.com

  
Scott Smedresman